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By E-Mail & Hand Delivery

Honorable Naomi Reice Buchwald  
United States District Judge  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

April 4, 2023

Re: Stein et al. v. Skatteforvaltningen, No. 23-cv-02508 (NRB)

Dear Judge Buchwald:

We write on behalf of defendant Skatteforvaltningen (“SKAT”) to respond to the new argument in plaintiff Stein and Lhote’s April 3, 2023 letter. The new argument is that the Court should not transfer this case to Judge Kaplan as related to the multidistrict litigation because transfer may result in a supposedly “rather awkward situation” of SKAT’s litigation counsel in the multidistrict litigation being a witness in this action. (Pls. Apr. 3 Ltr. at 1.) Plaintiffs’ newly-minted “rather awkward situation” argument has no basis in law or fact.

First, it is not, as plaintiffs contend, “nearly inevitable” that to resolve their breach of contract claims, the Court will need to consider parol evidence as to the meaning of some unspecified and supposedly ambiguous terms of the settlement agreement. (Pls. Apr. 3 Ltr. at 1.) Neither plaintiffs’ complaint nor any of their letters to the Court identifies any such ambiguity.

Second, plaintiffs likewise fail to explain how parol evidence could be relevant to their claim that the confession of judgment they signed is, on its face, invalid as a matter of New York law, or why the Court would need to consider evidence of “interactions involving SKAT’s litigation counsel” to decide that issue of law. (Pls. Apr. 3 Ltr. at 3.)

Finally, even were SKAT’s counsel to testify in this action for some as-of-yet unexplained reason, there is no merit to plaintiffs’ argument that “professional responsibility concerns” counsel against transferring this case to Judge Kaplan. (Pls. Apr. 3 Ltr. at 3.) Plaintiffs fail to identify a rule of professional responsibility (or otherwise) that would preclude Judge Kaplan from hearing SKAT’s claims in the multi-district litigation, and this related action.

Accordingly, for the reasons set forth above and in SKAT's March 31, 2023 letter, SKAT respectfully requests that the Court deem this action related to the multidistrict litigation.

Respectfully submitted,



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William R. Maguire

cc: Honorable Lewis A. Kaplan (via hand delivery)  
Daniel W. Levy, Esq. (via email)